

Exhibit A



Entered on Docket
October 27, 2009

Hon. Linda B. Riegle
United States Bankruptcy Judge

LEWIS AND ROCA LLP

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Attorneys for USACM Liquidating Trust

UNITED STATES BANKRUPTCY COURT

DISTRICT OF NEVADA

In re:

USA COMMERCIAL MORTGAGE COMPANY,

USA CAPITAL REALTY ADVISORS, LLC,¹

USA CAPITAL DIVERSIFIED TRUST DEED FUND, LLC,

USA CAPITAL FIRST TRUST DEED FUND, LLC,²

USA SECURITIES, LLC,³

Debtors.

Affects:

- All Debtors
- USA Commercial Mortgage Company
- USA Capital Realty Advisors, LLC
- USA Capital Diversified Trust Deed Fund, LLC
- USA Capital First Trust Deed Fund, LLC
- USA Securities, LLC

Case No. BK-S-06-10725-LBR¹
Case No. BK-S-06-10726-LBR¹
Case No. BK-S-06-10727-LBR²
Case No. BK-S-06-10728-LBR²
Case No. BK-S-06-10729-LBR³

CHAPTER 11

Jointly Administered Under
Case No. BK-S-06-10725 LBR

ORDER SUSTAINING THIRTEENTH OMNIBUS OBJECTION OF USACM LIQUIDATING TRUST TO DOUBLE COUNTED CLAIMS

Hearing Date: October 19, 2009
Hearing Time: 3:00 p.m.

¹ This bankruptcy case was closed on September 23, 2008.

² This bankruptcy case was closed on October 12, 2007.

³ This bankruptcy case was closed on December 21, 2007.

1 The Court having considered the “Thirteenth Omnibus Objection of USACM
2 Liquidating Trust to Double Counted Claims; and Certificate of Service” [DE 7519] (the
3 “Objection”); the Court having heard the Objection on October 19, 2009; appropriate
4 notice of the Objection having been given; no response to the Objection having been filed;
5 and good cause appearing:

6 **IT IS ORDERED** that:

- 7 1. The Objection [DE 7519] is sustained; and
8 2. The claims listed on **Exhibit A** are disallowed in the amounts shown there as
9 duplicative amount.

10 PREPARED AND RESPECTFULLY SUBMITTED BY:

11 **LEWIS AND ROCA LLP**

12 By /s/ John Hinderaker (018024)
13 Rob Charles
14 John Hinderaker (*pro hac vice*)
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20 *Attorneys for USACM Liquidating Trust*

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1 In accordance with Local Rule 9021, the undersigned certifies:

- 2 The Court waived the requirements of LR 9021.
- 3 No parties appeared or filed written objections, and there is no trustee appointed
4 in this case.
- 5 I have delivered a copy of this proposed order to all counsel who appeared at the
6 hearing, any unrepresented parties who appeared at the hearing, and any trustee
7 appointed in this case, and each has approved or disapproved the order, or failed
 to respond, as indicated below (list each party and whether the party has
 approved, disapproved, or failed to respond to the document):

U.S. Trustee:	
<input type="checkbox"/> approved the form of this order	<input type="checkbox"/> disapproved the form of this order
<input checked="" type="checkbox"/> waived the right to review the order and/or	<input type="checkbox"/> failed to respond to the document
Other Party:	
<input type="checkbox"/> approved the form of this order	<input type="checkbox"/> disapproved the form of this order
<input type="checkbox"/> waived the right to review the order and/or	<input type="checkbox"/> failed to respond to the document

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15 Submitted by:

16 **LEWIS AND ROCA LLP**

18 By: /s/ JH (#018024)

19 Rob Charles

20 John Hinderaker (*pro hac vice*)

21 Attorneys for USACM Liquidating Trust

Name	Address	Claim #	Total Amount of Claim as Listed in Claim Register	Claim Amount Subject To Objection as a Duplicative Amount
KASSU LLC PSP DTD 1/1/05	C/O KATHLEEN A BOYCE TRUSTEE 3270 Piazzo Circle RENO, NV 89502	10725-02337	1,398.16	699.08
KERNER REVOCABLE TRUST DTD 3/16/81	MELVIN W KERNER TTEE 15758 SUNSET DR POWAY CA 92064	10725-02288	101,493.04	50,746.52
KIVEN, NORMAN	ANDREW J ABRAMS ESQ SUGAR FRIEDBERG & FELSENTHAL LLP 30 N LASALLE ST, CHICAGO IL 60602	10725-01478	96,496.00	48,248.00
KLAY LIVING TRUST DTD 7/11/90	OTHMAR & CHRISTINE KLAY TTEES 5530 LAUSANNE DR RENO NV 89511	10725-02177	708,473.90	354,236.95
KM FINANCIALS LLC	4847 DAMON CIR SALT LAKE CITY UT 84117-5854	10725-02053	101,767.12	50,883.56
KM GROUP A NEVADA GENERAL PARTNERSHIP	AIME KEARNS 5886 N BONITA VISTA ST LAS VEGAS NV 89149	10725-01999	304,359.34	152,179.67
KM TRUST	C/O AIMEE E KEARNS TRUSTEE 5886 N BONITA VISTA ST LAS VEGAS NV 89149-3911	10725-01997	1,535,080.92	767,540.46
KOERWITZ FAMILY TRUST DTD 5/13/03	KENNETH & JAN CASE KOERWITZ TTEES 44 WINFIELD LN WALNUT CREEK CA 94595	10725-02046	1,528,005.76	764,002.88
L EARLE ROMAK IRA	FIRST SAVINGS BANK CUSTODIAN L EARLE ROMAK IRA PO BOX 6185 INCLINE VILLAGE NV 89450	10725-02326	2,000,000.00	1,000,000.00
LAFAYETTE, JOSEPH B & CATHERINE D	9030 JUNIPERO AVE ATASCADERO CA 93422	10725-02189	410,371.74	205,185.87